

# **Ponthir Community Council**

## **STATEMENT ON INTERNAL CONTROL**

### **Introduction**

Ponthir Community Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control.

### **THE SYSTEM OF INTERNAL CONTROL**

The system of internal control has been in place at the Council for the year ended 31<sup>st</sup> March 2026.

### **The Accounts & Audit (Wales) Regulations 2014 and Ponthir CC Standing Orders (June 2023)**

The Community Council:

- Elects a Chair to be responsible for the smooth running of meetings and works with the Clerk to ensure that all decisions are lawful.
- In November proposes a draft budget including all obligations and commitments, a 3 year rolling plan and the level of precept for the following Financial Year;
- In April finalizes the budget for the forthcoming year.
- Meets regularly on the second Monday of each month (August meeting is optional at the discretion of the Chairman) and on exceptional occasions where urgent business is required. The agenda for all meetings is publicly advertised three clear days in advance of the meeting and minutes are produced, circulated and once approved, displayed prominently on notice boards and the Council website.
- Carries out regular reviews of its internal controls, systems, and procedures.

The Clerk to the Council:

- Is appointed by the Council to act as the Council's advisor and administrator.
- Is the Council's Responsible Financial Officer and is responsible for administering the Council's finances.
- Is responsible for ensuring that the Council and Councilors act within the laws and regulations including the Data Protection Act 2018 Privacy Policy – June 2025 and Ponthir CC Record Management and Security Policy June 2025.
- Ensures that the Council's procedures, control systems and policies are adhered to.
- Maintains the Council website and circulates copies of the Council's records to members of the public when requested. Ponthir CC is responsible for collecting the appropriate fee (as defined in the Ponthir CC Freedom of Information Charging Schedule – June 2025).
- Is responsible for maintaining a diary (included on every agenda) ensuring that key actions are completed. Examples are :- Quarterly bank reconciliations presented to

Council, budget agreed in time to set precept, audit & annual return completed within time scales.

## **Finance (Ponthir CC Financial Regulations 9<sup>th</sup> June 2025.)**

### **Payments:**

- Are reported to the Council for approval.
- Are made by the Clerk electronically or by cheque, and approved retrospectively at the next Council Meeting
- Standing Orders and Direct Debits – Mandates are completed online and must be approved retrospectively at the next Council Meeting
- The use of any Standing Orders and Variable Direct Debits are reviewed every two years.

### **Income:**

- Is banked in a timely manner and reported at the next Council meeting.

### **Expenses:**

- Are submitted retrospectively and are validated by the Clerk or a Council Member if the expenses relate to a claim made by the Clerk.

The current financial position is reported by the clerk at every Council meeting and reconciled against the bank statement quarterly. In line with the amended Accounts and Audit (Wales) Regulations 2014 the reconciliation is signed off by a Councilor who is not a bank account signatory. The budget v actual spend is reviewed quarterly at full Council and any adjustments authorised.

## **Risk Management**

### **The new Risk Management Register was adopted on 9<sup>th</sup> June 2025.**

- The Risk Management Register was updated following a review in June 2025. This register is designed to include the risks which might adversely and significantly impact upon the Council's Strategy and identifies how these risks may be managed.

All activities of the council are undertaken in a safe manner in accordance with Health and Safety Policy June 2025.

## **Responsible Employer**

The council currently has one employee, the Clerk. In its employment the council follows:

- Absence Policy June 2025.
- Equality policy June 2025.
- Any applicable policy mentioned previously in this report.

## **Audits**

The Internal Audit:

- is carried out by an Independent Internal Auditor who has no other role within the council reviewing and making recommendations on the Council's risk assessment, wider internal control arrangements, anti-fraud, and corruption arrangements.
- Involves direct access to the Clerk and unhindered access to all records.

The External Audit:

- is carried out by external auditors appointed by the Auditor General for Wales who submit and present to the Council an annual Certificate of Audit.

## **Action Plan for 2025/2026**

- Councilors and Clerk to undertake relevant training offered locally by One Voice Wales – Ongoing with plan published.

Prepared by: Clare Danaher Clerk to Ponthir CC

Approved by .....

Signature: .....

Authorised by Full Council 9<sup>th</sup> June 2025.